

CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES

P.O. Box 419064, Rancho Cordova, CA 95741-9064



October 5, 2004

CSSIN LETTER: 04-21

ALL IV-D DIRECTORS
ALL COUNTY ADMINISTRATIVE OFFICERS
ALL BOARDS OF SUPERVISORS

SUBJECT: SINGLE AUDIT ACT AMENDMENTS OF 1996

Recently, the Department of Child Support Services (DCSS) has received inquiries from local child support agencies (LCSAs) that have been contacted by independent auditing agencies conducting single audits of local child support programs. The purpose of this letter is to provide information about the Single Audit Act Amendments of 1996 (Single Audit Act) and to ensure all LCSAs are aware of these audits. Title 45, Code of Federal Regulations (CFR) Section 74.26 provides that state and local governments shall be subject to the audit requirements contained in the Single Audit Act and the Office of Management and Budget (OMB) Circular A-133. The OMB Circular A-133 requires audits of state, local governments and non-profit organizations that expend \$500,000 or more a year in federal awards. These program specific audits are conducted at the local level by an independent Certified Public Accounting (CPA) firm every three years.

After conducting fieldwork, the independent auditor prepares and submits their report to the county as well as the State Controller's Office (SCO) detailing findings and recommendations for each program. The SCO is the single audit oversight agency and is responsible for contacting the appropriate state agency to resolve all audit findings. DCSS is responsible for coordinating with local child support agencies to correct deficiencies and then notify SCO when resolution of the findings has occurred.

DCSS is not initiating or responsible for these audits. The County Auditor-Controller is responsible for coordinating these audits with the CPA firms. If you have any questions regarding the timing and scope of the audits, contact your County Auditor-Controller.

To learn more about what OMB A-133 prescribes, please visit the OMB website at:
www.whitehouse.gov/omb/circulars.

Reason for this Transmittal

- ☐ State Law or Regulation Change
- ☐ Federal Law or Regulation Change
- ☐ Court Order or Settlement Change
- ☐ Clarification requested by One or More Counties
- ☒ Initiated by DCSS

If you have any questions or concerns regarding this matter, please contact Elizabeth Gonzalez, Audit Unit Manager at (916) 464-5048.

Sincerely,

OLIVIA CORTEZ
Deputy Director
Administrative Services Division